

## A BILL TO BE ENTITLED

## AN ACT

1 To amend Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to general provisions concerning specific, business, and occupation taxes, so as to  
3 provide that counties and municipalities shall be liable for all costs and attorney's fees  
4 incurred by any person against whom any local ordinance or resolution is sought to be  
5 enforced that is in conflict with the provisions of such article and is invalid; to provide for  
6 procedures; to provide for related matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

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9 Article 1 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to  
10 general provisions concerning specific, business, and occupation taxes, is amended by adding  
11 a new Code Section 48-13-29.1 to read as follows:

12 "48-13-29.1.

13 In the event that a county or municipality attempts to enforce a local ordinance or  
14 resolution that is in conflict with the provisions of this article against any person, such  
15 county or municipality shall be liable for all costs and attorney's fees incurred by such  
16 person in defending against the enforcement of such ordinance or resolution or in seeking  
17 to have such ordinance or resolution declared invalid by a court of competent jurisdiction,  
18 provided that such person gives 30 days' notice to the attorney for the county or  
19 municipality, as appropriate, of such conflict by certified mail, return receipt requested, or  
20 statutory overnight delivery and such person is the prevailing party in any litigation  
21 concerning the enforcement or validity of such ordinance or resolution."

**SECTION 2.**

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23 All laws and parts of laws in conflict with this Act are repealed.